

## Budget Program and Financing (P&amp;F) Schedule Prior Year Actual Column for Fiscal 2003 Reporting

P&F			USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Function	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.	
2240 Capital transfer to general fund (-)																								
2240	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	E												U							
2260 Portion applied to repay debt (-)																								
2260	-	4147	Actual Repayments of Debt, Prior-Year Balances	C	E												U							
2270 Balance of authority to borrow withdrawn (-)																								
2270	-	4144	Borrowing Authority Withdrawn	C	E												U							
2275 Balance of contract authority withdrawn (-)																								
2275	-	4134	Contract Authority Withdrawn	C	E												U							
2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)																								
2380	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	E		99-177				D					DEF	U							
2380	-	4393	Rescission - Prior-Year	C	E		99-177				D					DEF	U							
2385 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)																								
2385	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	E	P	99-177				M					DEF	U							
2385	-	4393	Rescission - Prior-Year	C	E	P	99-177				M					DEF	U							
2390 Total budgetary resources available for obligation (+)																								
2390			This line is calculated. Equals sum of P&F lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385.																					
2395 Total new obligations (-)																								
2395			This line is calculated. Same as P&F line 1000, with opposite sign.																					
2397 Deficiency (+)																								
2397	-	4450	Unapportioned Authority	C	E												U			D				
2397	-	4510	Apportionments	C	E			A									U			D				
2397	-	4610	Allotments - Realized Resources	C	E												U			D				
2397	-	4620	Unobligated Funds not Subject to Apportionment	C	E												U			D				
2397	-	4630	Funds Not Available for Commitment/Obligation	C	E												U			D				
2397	-	4700	Commitments	C	E												U			D				
2398 Unobligated balance expiring or withdrawn (-)																								
2398	-	4350	Canceled Authority	C	E												U				X	N		
2398	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation	C	E												U					N		
2398	-	4420	Unapportioned Authority - Pending Rescission	C	E												U					Y		
2398	-	4450	Unapportioned Authority	C	E												U			X		Y		
2398	-	4510	Apportionments	C	E												U			X		Y		
2398	-	4610	Allotments - Realized Resources	C	E												U			X		Y		
2398	-	4620	Unobligated Funds not Subject to Apportionment	C	E												U			X		Y		
2398	-	4630	Funds Not Available for Commitment/Obligation	C	E												U			X		Y		
2398	-	4700	Commitments	C	E												U			X		Y		
2440 Unobligated balance carried forward, end of year																								
2440	+	4420	Unapportioned Authority - Pending Rescission	C	E												U					N		

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2440	+	4430	Unapportioned Authority - OMB Deferral	C	E												U				N		
2440	+	4450	Unapportioned Authority	C	E												U		X		N		
2440	+	4510	Apportionments	C	E												U		X		N		
2440	+	4610	Allotments - Realized Resources	C	E												U		X		N		
2440	+	4620	Unobligated Funds not Subject to Apportionment	C	E												U		X		N		
2440	+	4630	Funds Not Available for Commitment/Obligation	C	E												U		X		N		
2440	+	4700	Commitments	C	E												U		X		N		
<b>MEMORANDUM ENTRY</b>																							
<b>2441 Unobligated balance returned to receipts</b>																							
2441			This line is not required to be supported by the USSGL.																				
<b>NEW BUDGET AUTHORITY (GROSS), DETAIL</b>																							
<b>4000 Appropriation (+)</b>																							
4000	+	4111	Debt Liquidation Appropriations	D	E	P					D/E						U					1/3/4	
4000	+	4112	Liquidation of Deficiency - Appropriations	D	E						D/E						U					1/3/4	
4000	+	4115	Loan Subsidy Appropriation	D	E	P					D/E						U					1/3/4	
4000	+	4117	Loan Administrative Expense Appropriation	D	E	P					D/E						U					1/3/4	
4000	+	4118	Reestimated Loan Subsidy Appropriation	D	E						D						U					1/3/4	
4000	+	4119	Other Appropriations Realized	D	E	P					D/E				X		U					1/3/4	
4000	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					1/3/4	
4000	+	4391	Adjustments To Indefinite No-Year Authority	D	E						D						U					1/3/4	
<b>4020 Appropriation (special fund) (+)</b>																							
4020	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					D						U					2	
4020	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					2	
4020	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E						D						U					2	
4020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B						D						U					2	
4020	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						D						U					2	
4020	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						D						U					2	
<b>4026 Appropriation (trust fund) (+)</b>																							
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					D						U					7/8	
4026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable - Rescinded	D	E	P					D						U					7/8	
4026	-	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	C	E						D						U					7/8	